

CHARTER TOWNSHIP OF MUNDY

2012 ADOPTED BUDGET





FY 2012 Budget

Trustees

Mark Frost
Betty Harrison
Bill Morey
Dennis Owens

Supervisor

David Guigear

Clerk

Tonya Ketzler

Treasurer

Joe Oskey

Police Chief

James Petres

Fire Chief

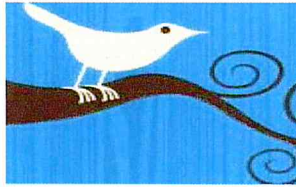
Ed Blight

Finance Director

Karen Ruddy

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Message from the Finance Director

The effects of the nation's economic troubles, which began in late 2008, continues to have an adverse effect on property tax revenue. This is important since property tax revenue is the Township's largest source of revenue. We do not expect property tax declines to level out until at least 2014, because of the timing of property tax assessment and collection. The taxes we collect and use to operate in 2012 are based on the taxable values as of December 31, 2010.

Although the Township has a healthy accumulated fund balance, it should not be a source that we rely on to balance the budget yearly. The Township has been making cost cutting decisions since 2008, but these measures have not been enough to keep up with ever declining revenues and increasing expenditures each year.

The 2012 budget utilizes \$187,625 of prior years' fund balance. This means our budgeted expenses are \$187,625 more than our budgeted revenue. While it is acceptable to use fund balance (e.g. money accumulated from prior years) to balance the budget it should be done thoughtfully. Included in the 2012 budgeted expenditures is \$390,000 in road improvements. This \$390,000 was originally calculated at \$750,000 and expected to be spread over five years. However, by doing the work all in one year the cost of the total improvement projects were drastically reduced. Therefore, the board voted to do all the work in 2012 and include the additional expense in the budget.

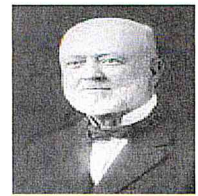
Furthermore, in an attempt to balance our budget and reduce the use of fund balance, the board approved the elimination of a \$325,000 transfer to our Capital Improvement Fund for 2012. This yearly transfer was setup to fund our ten year capital improvement plan, but we have sufficient fund balance currently to cover any 2012 budgeted purchases without the transfer. Also, the budget must be finalized by December 31st each year for the subsequent year's operations. For that reason, many budgeted items are best estimates as we do not have information on actual increases. The 2012 budget estimates health care increases at 15%. However, if actual increases are lower than estimated it will decrease the amount of fund balance the Township actually uses in 2012.

Finally, there have been no wage increases (except contractual step increases) since 2009; including 2012. A six year forecast was prepared and will be monitored to help the board in making decisions that will keep our fund balance at a safe level. Also, as mentioned above, the Township has taken many steps and continues to look for ways to reduce costs. You can see these cost cutting measures on page 10. Mundy Township is expecting more difficult times ahead. However, the Township will continue to find ways to meet these challenges by attempting to be proactive in its planning so it can remain a strong vibrant community.

Lastly, I would like to thank the Township Board, department heads, and other Township staff that have contributed to preparing and passing this budget. As in past years, a special thanks to Mindy Ward for her help in putting this document together.

Karen K. Ruddy, Finance Director

Budget Overview



Edward A. Mundy

Mundy Township Information

Mundy Township is located in southwestern Genesee County near the US 23 expressway. The Township was legally formed March 3, 1837 and has a population of approximately 15,000 residents. The name of Mundy was chosen in honor of Edward A. Mundy, the Lieutenant Governor of Michigan. Mundy has a property mix of commercial and small industry, but the largest percentage of property is residential and farm land.

Fund Information

The Township has three major funds, the General Fund, Capital Improvement Fund and Sewer and Water Fund. The General Fund is a government fund that generates revenues to cover general operational expenses of the Township, and is accounted for on the modified accrual basis. Modified accrual basis of accounting is a blend of both cash and full accrual. Revenue is recognized when it is considered available and measurable, while expenses are recognized when the liability has occurred. The General Fund's operating budget for 2012 is \$5,090,326 which is a decrease of \$440,696 from the 2011 operating budget. This decrease is primarily due to eliminating the \$325,000 transfer to the Capital Improvement Fund in 2012. Also, 2011 included costs for the Pilgrim Drive road project which are not included in 2012 since this was a one-time cost which will be offset over the next ten years as the assessment is collected from the applicable property owners.

In 2009, the Township added a Capital Improvement Fund; which is also a government fund. The 2012 operating budget is \$230,280. This Fund reserves money set aside each year for current and future capital asset expenditures. A ten year plan was created based on departmental capital needs and is reviewed and revised each year if necessary. Yearly transfers are made from the General Fund to build an adequate fund balance to cover each year's purchases. In the event the Township's future capital needs change, money set aside in this Fund can be re-appropriated by the Township Board at any time. However, this Fund's creation attempts to plan adequately now for future needs, instead of examining large purchases in the current year budgeting process. The 2012 revenue budget was decreased by the entire \$325,000 transfer made each year from the General Fund. The yearly transfer attempts to keep capital improvements a priority, as wear and tear on equipment that is not replaced timely can be more costly than adequately planning for replacement. However, the Capital Improvement Fund has a healthy fund balance which is adequate enough to cover all assets included in the ten year plan. A fire ladder truck which was slated to be purchased in 2014 for \$750,000 was removed from the plan and placed on hold as the Township has submitted a grant to cover all but 5% of the cost. The 5% match is included in the 2012 budget so that if the grant is awarded the purchase can be made this year.

The Sewer and Water Fund is an Enterprise Fund. An Enterprise Fund's financial activity is handled similar to a regular business, and is accounted for using the full accrual basis. Full accrual accounting means revenues and expenses are recognized when earned, not necessarily when the cash is received or spent. The Sewer and Water Fund's 2012 operating budget is \$4,524,776. The 2012 budget includes appropriations for capital outlay of \$1,205,491 to bring the meter reading and customer billing in house. Of the \$1,205,491 budgeted, \$752,815 is the cost to install master meters which was required by the County.

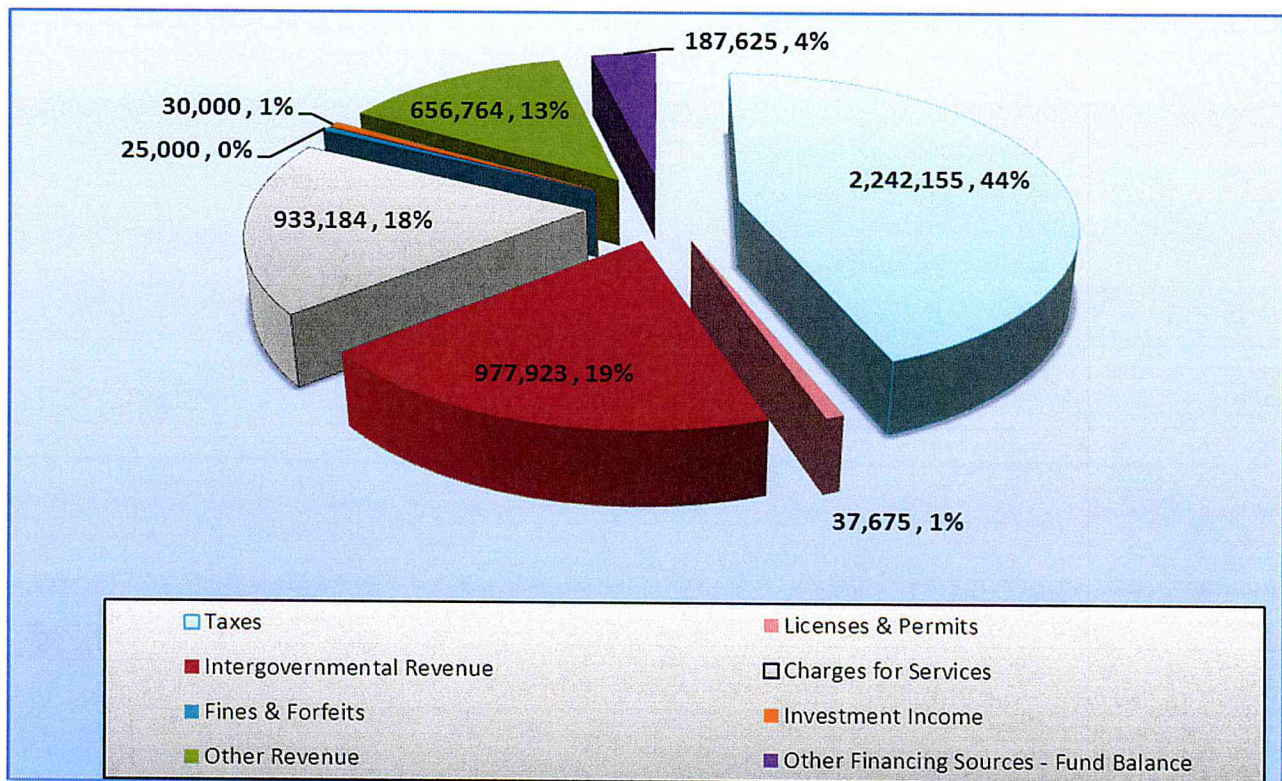
General Fund Overview

Revenue

The General Fund's two largest revenue sources are property taxes at 44% of total revenue and State revenue sharing at 19% of total revenue. Although charges for services make up 18% of total General Fund revenue, 75% of this revenue is special assessment collections which are collected to offset the cost of disposal services and street lighting; which are charged back to residents. In 2012, property taxes (excluding administration fees) **decreased** by 5% from 2011, and over 19.5% from 2009 to 2012. Property taxes are the major revenue source that fund operating expenses. While the cost to do business continues to rise, our revenues continue to decrease. These factors have caused the Township to look for ways to deflect deficits by cutting costs and budgeting based on forecasting possible future outcomes.

2012 budgeted revenue is \$5,090,326, compared with 2011 amended budgeted revenue of \$5,531,022; a decrease of \$440,696. However, if the use of fund balance is removed from these numbers, 2012 budgeted revenue decreased by \$272,171 from 2011 and \$461,283 since 2009. 2011 and 2012 budgets utilized prior years' fund balance in the amount of \$356,150 and \$187,625 respectively to balance the budget. Fund balance utilized in 2012's budget allowed for an increase in road improvement projects. Yet the use of fund balance in 2012 was significantly decreased compared to prior years, as the yearly transfer to the Capital Improvement Fund was eliminated for 2012. The road improvement budget includes costs from a five year road improvement plan that were significantly reduced from original estimates. The project costs were also reduced by doing the entire project in 2012 instead of spreading the work over five years. Below is an overview of revenue by source for the General Fund.

General Fund – Budgeted Revenue by Source as a Percent of Total Budgeted Revenue



State Revenue Sharing

State revenue sharing is a local unit's share of state sales tax and in the past it was made up of both constitutional and statutory payments. This year the State of Michigan replaced statutory revenue sharing with EVIP (Economic Vitality Incentive Program).

Constitutional

The constitutional portion of state revenue sharing is based on a formula using population times the state distribution rate. Constitutional revenue sharing is set by law and cannot be taken away without a change to the state constitution. The results of the 2010 state census showed an increase in population for Mundy Township. Therefore, our Township's revenue sharing has increased. The increase is estimated to be approximately \$185,000 in additional revenue per year. However, this amount can vary based on the amount of sales tax collected each year.

Revenue sharing for 2011 will be based on the 2010 census. However, since the census results were not finalized until April 2011, the Township received a retro-active payment in June for \$130,599 which covered payments from October 2010 until April 2011. Additionally, although our fiscal year is December 31st, the State of Michigan bases revenue sharing on their fiscal year of October 1st through September 31st.

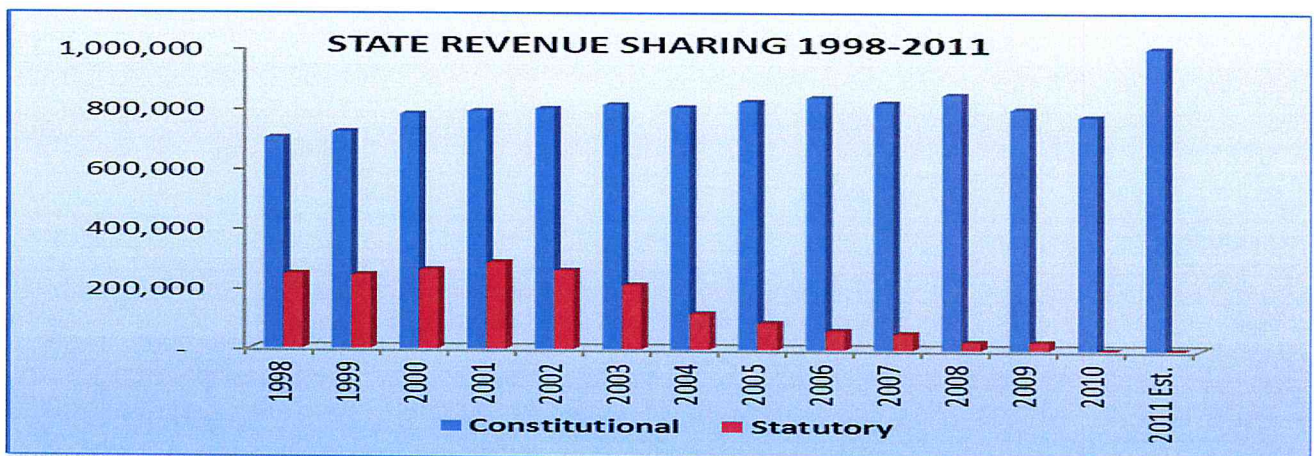
Statutory

The statutory portion of state revenue sharing is not mandated by law and units of government have seen it drastically reduced and in many cases eliminated. Mundy Township's statutory revenue was eliminated in 2010. However, for those government units who still qualify, the State had replaced statutory with EVIP (Economic Vitality Incentive Program). As seen below, EVIP requires those units to satisfy several conditions in order to remain eligible.

EVIP

Public Act 63 of 2011 introduced EVIP (Economic Vitality Incentive Program) which replaces statutory revenue sharing. To qualify, local units must have received 2010 statutory revenue sharing of more than \$4,500. Those who qualify will receive up to 67.87% of their 2010 payment. Eligible cities, villages, or townships will receive one third of the total payment based on completing each of the following categories: accountability and transparency, consolidation of services, and employee compensation. Mundy Township is not eligible to receive EVIP.

The graph below depicts Mundy Township's revenue sharing payments over the last fourteen years based on the State's fiscal year.

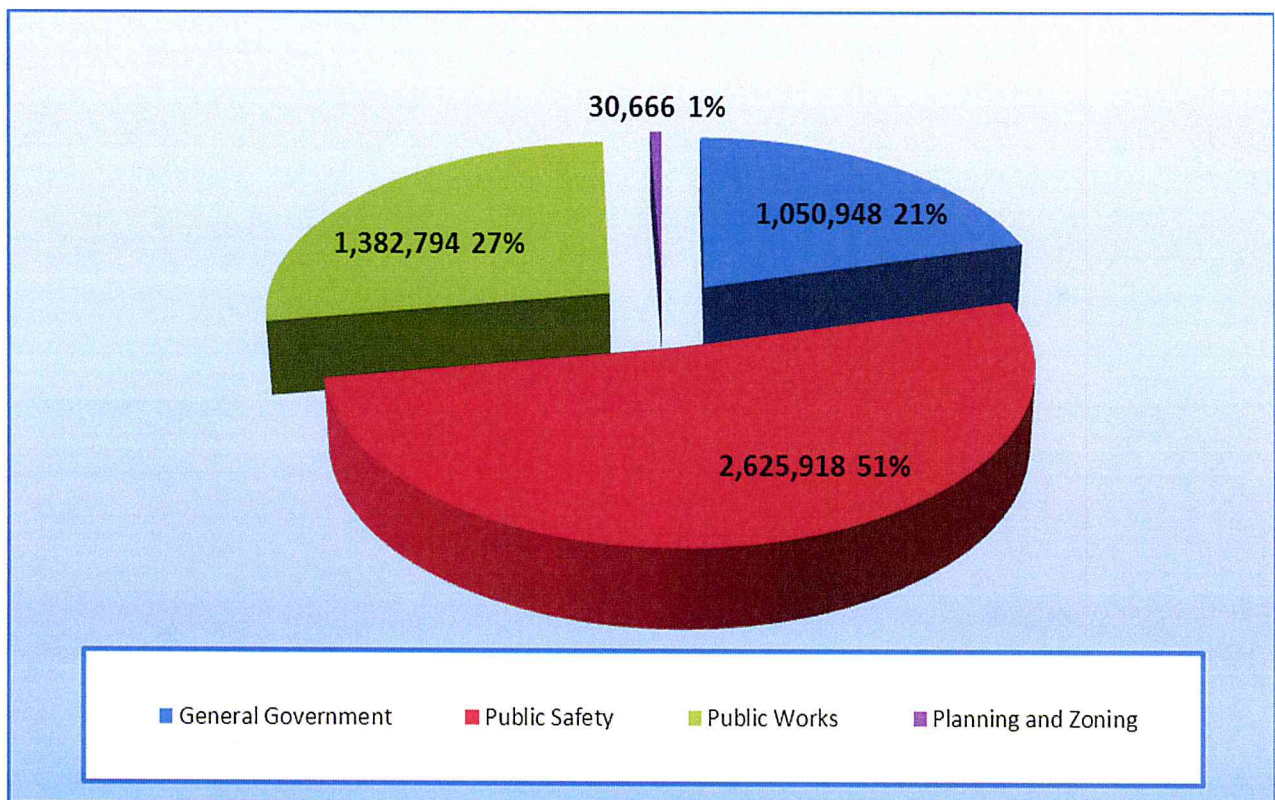


Expenditures

The General Fund expenditure budget for 2012 is \$5,090,326, compared with 2011 budgeted expenditures of \$5,531,022. The decrease is primarily due to eliminating the 2012 transfer to the Capital Improvement Fund. Plus in 2011, the Township had increased costs for arbitration of the police labor contracts and for the Pilgrim Drive special assessment road improvement project.

The largest operating cost to the Township is public safety which includes police, firefighting, and building inspection/code enforcement; accounting for 51% of the Township's overall budget. General Government expenditures dropped to 21% of the budget as this category generally includes a transfer out to the Capital Improvement Fund of \$325,000; but to reduce use of fund balance this item was eliminated from the 2012 budget. The majority of this transfer amount is appropriations to replace police and fire vehicles. However, our ten year plan can be accommodated with the fund balance that has been built up in the Capital Improvement Fund. Yet, it is important to note that the Township cannot rely on eliminating this item in future years as deteriorating assets are costly, because with age, repair and maintenance become increasingly necessary.

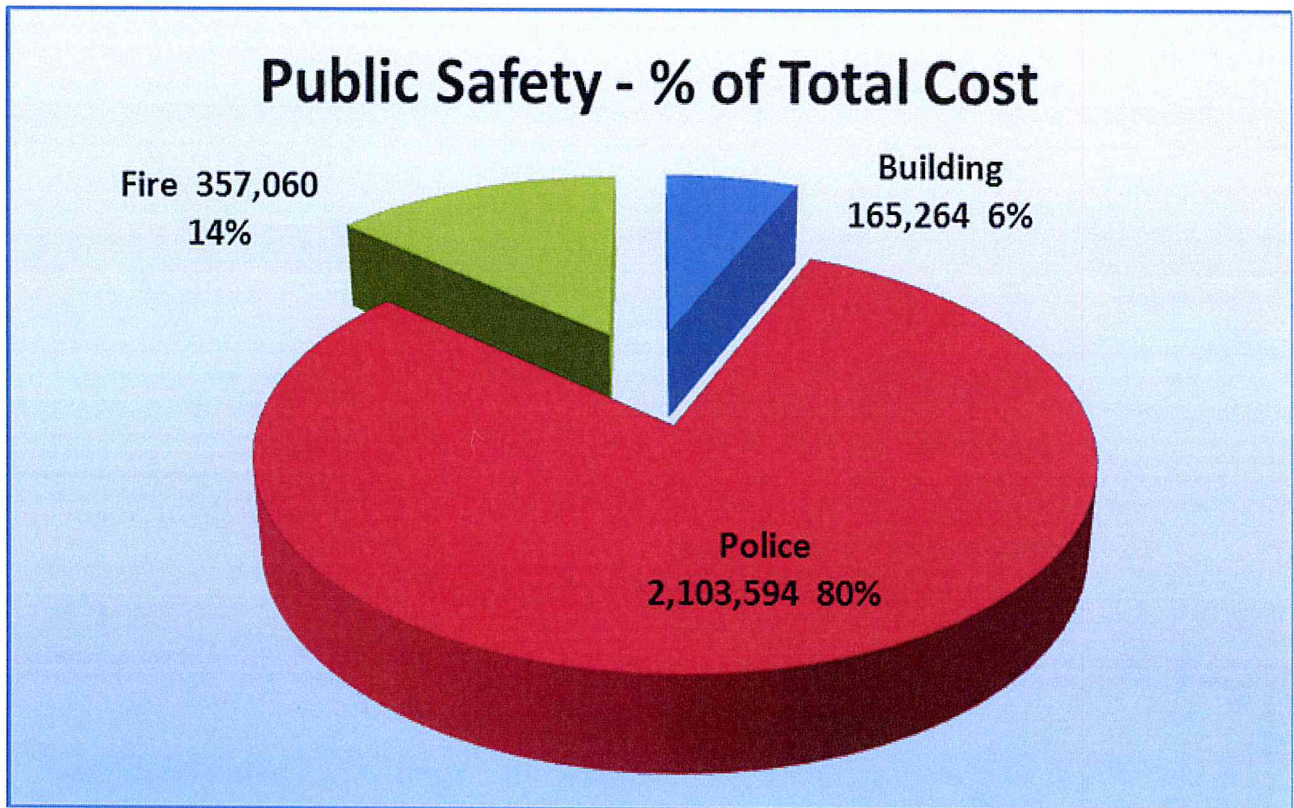
General Fund – Budgeted Expenditures by Function as a Percentage of Total Expense Budget



Expenditures-Continued

As with most municipalities, public safety services make up the largest portion of budgeted dollars each year. As shown in the graph on the preceding page, public services make up 51% of the total 2012 General Fund expenditure budget. However, the police department makes up 80% of the budget under the public safety function. It will be important in the years ahead to carefully examine ways to keep public services at a level that best services the residents. In 2011 the Township began a shared service study with two neighboring municipalities in order to evaluate the possibility of cost savings within the public safety, and assessing functions. The study was not completed at the time this budget was approved. However, over the past two years the Township has taken cost saving measures by replacing retired full-time police officers with part-time officers, and eliminating a full-time Sergeants position through attrition. Additionally the Township replaced a full-time Fire Chief with a part-time Fire Chief as the result of a study that was done in 2010.

Below is a graph that represents the Police, Fire and Building individual budgets as a percent of the total 2012 Public Safety Budget.



REVENUE GENERATION/COST SAVINGS IMPLEMENTED

It is essential that governments try to find ways to generate new revenue and/or keep costs down; especially in a time when revenues are shrinking. Below are some of the costs saving measures that the Township has implemented over the past four years.

<u>New Revenue Description</u>	<u>Estimated Revenue Per Year</u>
2011 - State Inspection Program	\$15,000
2012 - Motor Vehicle Fines	10,000

2008-2010

<u>Saving Measure Description</u>	<u>Estimated Savings Per Year</u>
Moved from Verizon to Comcast for Telephone Service	\$ 7,900
Reduced wage scale for hiring of new Bookkeeper (years 1-5)	15,000 to 5,845
Eliminated Deputy Police Chief Position	81,200
Re-negotiated monthly rug contract	1,100
Changed to new water vendor	220
Supervisor signs back meeting attendance checks	360
Supervisor attends 911 meetings at no cost to Township	600
Reduced information published in newspaper	7,000
Replaced retiring patrol officers with part-time officers (min savings)	31,700
Eliminated 3 rd Police Sergeant position through attrition	89,500
Replaced full-time Fire Chief with part-time	62,000
Rebuilt instead of replaced patrol car	21,000
Eliminated cell phone plans and paid phone allowances	1,500
Saved energy by Township Hall going to 4 day work week	Estimated 10% savings
Implemented yearly employee dependent benefit census	Cost control measure

2011

<u>Saving Measure Description</u>	<u>Estimated Savings Per Year</u>
Changed to High Deductible Health Plan–AFSCME (min savings)	\$6,000

The following costs saving measures were suggested and implemented by the Township administrative staff to assist in cost cutting measures. These suggestions are also time savers, which lead to greater efficiency throughout the organization. The estimated savings are difficult to measure, but the efforts of staff are well worth mentioning.

- E-mail payroll direct deposit stubs – reduce cost of envelopes, paper, and toner
- Stamp customer tax and/or water bill instead of printing receipt to reduce cost of paper and toner
- Scan documents and send by e-mail to reduce cost of paper, toner, envelopes and postage
- Copy documents using double-sided option to save on paper
- Refer customers to information that is posted on website (when applicable) in lieu of printing and mailing to save cost of envelopes, paper, toner and postage
- Implemented paperless board meetings to save on paper and toner costs
- Replace return address labels with ink stamp to save on supply costs
- Paperless bank statements and discontinue receiving cleared check copies which eliminates filing time, filing space and saves on supply costs
- Print letterhead in house to save on cost for professional printing services
- Print letterhead in black and white to reduce cost of color toner

GENERAL FUND 2012 FINANCIAL SUMMARY

Estimated Revenue Sources

Taxes	\$ 2,242,155
License and Permits	37,675
Intergovernmental Revenue	977,923
Charges for Services	933,184
Fines and Forfeits	25,000
Interest Income	30,000
Other Revenue	656,764
Other Financing Sources-Fund Balance	<u>187,625</u>

Total Budgeted Revenue Sources	\$ 5,090,326
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Estimated Expenditures

Trustees	\$ 40,953
Township Attorney	67,000
Labor Relations	30,000
Supervisor	140,107
Finance	156,001
Clerk	143,782
Treasurer	175,451
Assessor	211,494
Elections	44,175
Building	165,264
Police	2,103,594
Fire	357,060
Planning Board	22,771
Zoning Board of Appeals	7,895
Parks and Recreation	-
Cemetery	5,878
Other Public Works Expenses	1,376,916
Other General Expenses	<u>41,985</u>

Total Budgeted Expenditures	\$ 5,090,326
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Budgeted Net Revenue (Expenditures)	\$ -
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Estimated Fund Balance

Fund Balance at December 31, 2010 (Audited)	\$ 4,514,531
Estimated Change in Fund Balance at Dec 31, 2011	<u>(209,598)</u>
Fund Balance at December 31, 2011	\$ 4,304,933
Estimated Change in Fund Balance at Dec 31, 2012	<u>(187,625)</u>
Estimated Fund Balance at December 31, 2012	\$ 4,117,308

General Fund
Estimated Revenue, Expenditures and Net Impact
2012 Adopted Budget

	<u>Resources</u>	<u>Expenditures</u>	<u>Net Impact</u>
<u>General Government</u>			
Trustee	\$ -	\$ 40,953	\$ (40,953)
Attorney	-	67,000	(67,000)
Labor Relations	-	30,000	(30,000)
Supervisor	-	140,107	(140,107)
Finance	-	156,001	(156,001)
Clerk	-	143,782	(143,782)
Treasury	-	175,451	(175,451)
Assessing	-	211,494	(211,494)
Elections	6,400	44,175	(37,775)
Other-General Government	4,078,796	41,985	<u>4,036,811</u>
Total General Government Net Impact			3,034,248
<u>Public Safety</u>			
Building	65,525	165,264	(99,739)
Police	216,598	2,103,594	(1,886,996)
Fire	-	357,060	<u>(357,060)</u>
Total Public Safety Net Impact			(2,343,795)
<u>Public Works</u>			
Cemetery	-	5,878	(5,878)
Other-Public Works	715,007	1,376,916	<u>(661,909)</u>
Total Public Works Net Impact			(667,787)
<u>Planning and Zoning</u>			
Planning Commission	6,000	22,771	(16,771)
Zoning Board of Appeals	2,000	7,895	<u>(5,895)</u>
Total Planning and Zoning Net Impact			(22,666)
<u>Parks and Recreation</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ 5,090,326	\$ 5,090,326	\$ -

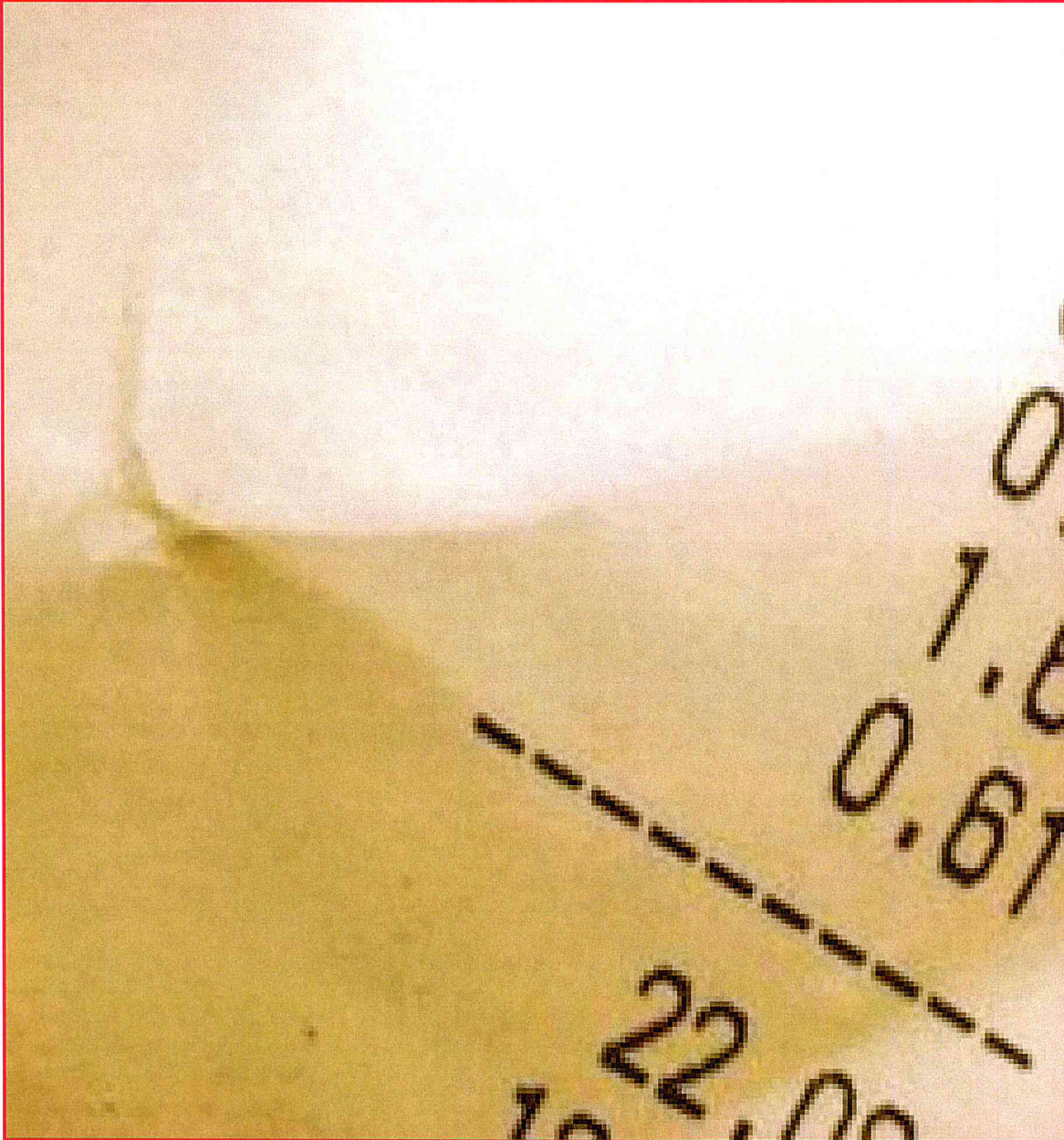
GENERAL FUND REVENUE



GENERAL FUND – REVENUE

REVENUE BY SOURCE	2010 Actual	2011 Budget	2012 Adopted Budget
Current Property Taxes-General	\$ 2,423,915	\$ 2,186,480	\$ 2,074,909
Property Tax Administration Fees	183,006	167,532	165,993
CP Limited-Torrey Hills	1,059	1,254	1,254
<u>Licenses & Permits</u>			
Dog Licenses	(14)	-	-
Zoning Permits	880	500	500
Solicitor Permits	50		
Liquor License Fees	300	-	150
Sign Permits	8,829	8,750	8,750
Planning/Zoning Application Fees	2,350	275	275
Building Permits & House Inspections	14,353	20,000	28,000
<u>Intergovernmental Revenue</u>			
Federal Grant Revenue	2,560		
Community Development	3,599	3,827	3,827
State Liquor Tax	9,156	9,100	9,100
Revenue Sharing - State	786,920	1,095,500	964,996
Grant Reimbursement-local units	1,799	-	-
<u>Charges for Services</u>			
School Tax Collection	54,568	54,500	55,200
Disposal Pick Up	585,696	583,812	601,695
Mowing/Property Assessments	1,850	5,750	3,000
Street Lights & Traffic Lights	83,529	94,223	101,070
Planning Fees	11,476	6,000	6,000
Zoning Fees	3,002	2,000	2,000
State Inspection Program	-	25,000	28,000
Reports-Police & Fire	3,036	3,500	3,000
Hazmat	-	-	-
Liaison-CA	71,042	82,000	64,818
Liaison-GASC	41,399	88,000	64,818
Other Contracted Services	4,537	-	-
Restitution	100	250	-
PA 302 Training (LEORTC)	3,582	3,600	3,582
<u>Fines & Forfeits</u>			
Ordinance Fines	19,438	23,000	25,000
Drug Forfeiture Funds	1,633	-	-
<u>Investment Income</u>	32,948	30,000	30,000
<u>Other Revenue</u>			
Impact Fee	318,043	297,000	290,000
Comcast Franchise Fee	216,760	223,305	225,000
Metro Act Revenue	10,079	9,241	9,242
Lin-Hill SAD	51,317	38,433	37,923
Pilgrim Dr. SAD		42,930	22,170
Rent Revenue	10,950	10,800	10,800
Election Reimbursement	6,805	6,310	6,400
GAIN Reimbursement	86,039	52,000	55,229
Miscellaneous Revenue	10,068	-	-
Donations	500	-	-
<u>Other Financing Sources - Fund Balance</u>	-	356,150	187,625
Total Revenue and Other Sources	\$ 5,067,160	\$ 5,531,022	\$ 5,090,326

GENERAL FUND APPROPRIATIONS



GENERAL INFORMATION - APPROPRIATIONS

KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

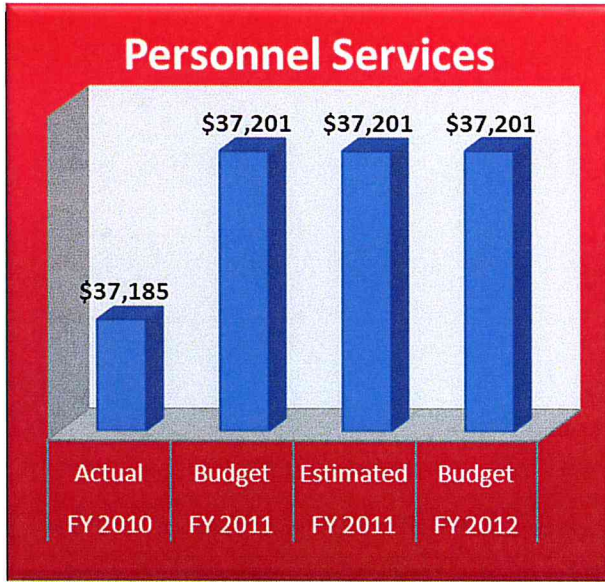
☞ WAGE INCREASES (EXCEPT STEPS)	0.00%
☞ HEALTH INSURANCE INCREASES	15.00%
☞ AFSCME RETIREMENT CONTRIBUTION	12.00%
☞ POLICE RETIREMENT CONTRIBUTION	20.31%
☞ GENERAL OPERATING INCREASES	3.00%
☞ UTILITY \FUEL INCREASES	Varies Per Historic

SUMMARY OF FTE'S (Full-Time Equivalents) - GENERAL FUND

Department	2012 Full-Time	2012 Part-Time	2012 FTE's	2011 FTE's
Trustees	0	4	.18	.18
Supervisor	2	0	2.00	2.00
Finance	2	0	2.00	2.00
Clerk	1	1	1.50	1.50
Treasury	2	1	2.50	2.50
Assessing	3	3	3.30	3.30
Election	0	1	.35	.35
Building	2	0	2.00	2.00
Police	17	12	21.60	21.70
Fire	0	30	5.50	5.50
Planning	0	7	.12	.12
ZBA	0	5	.05	.05
Total	29	64	41.10	41.20

DEPARTMENT APPROPRIATIONS Trustees

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 37,185	\$ 37,201	\$ 37,201	\$ 37,201
Operating Costs	2,697	4,392	2,876	3,752
Total	\$ 39,883	\$ 41,593	\$ 40,077	\$ 40,953

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Elected Positions	-	-	-	-
Part Time Elected Positions	4	4	4	4
Total Positions	4	4	4	4
Full Time Equivalents	0.18	0.18	0.18	0.18

Board Trustees

- ✧ Elected for 4 year terms
- ✧ Enact legislation and policies
- ✧ Approve budget
- ✧ Assist residents

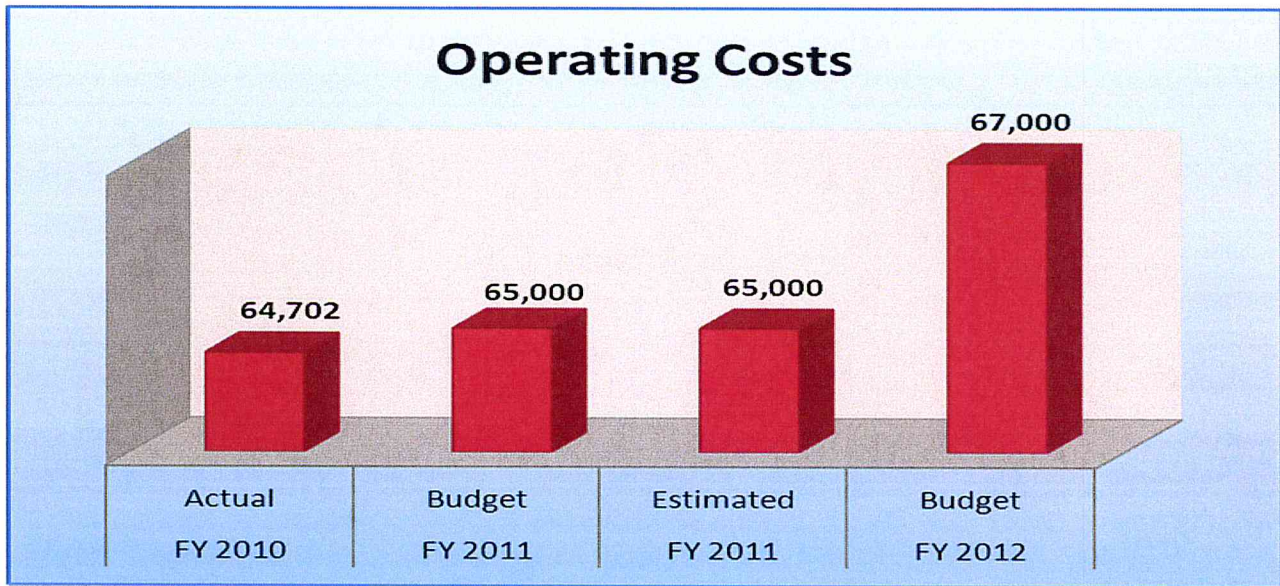
Changes in Budget

- ✗ 1.5% decrease from 2011 budget
- ✗ 2012 had minor reductions to dues and conferences

DEPARTMENT APPROPRIATIONS

Township Attorney

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	64,702	65,000	65,000	67,000
Total	\$ 64,702	\$ 65,000	\$ 65,000	\$ 67,000

Personnel/FTE Data	Actual	Budget	Actual	Budget
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

Township Attorney's Department

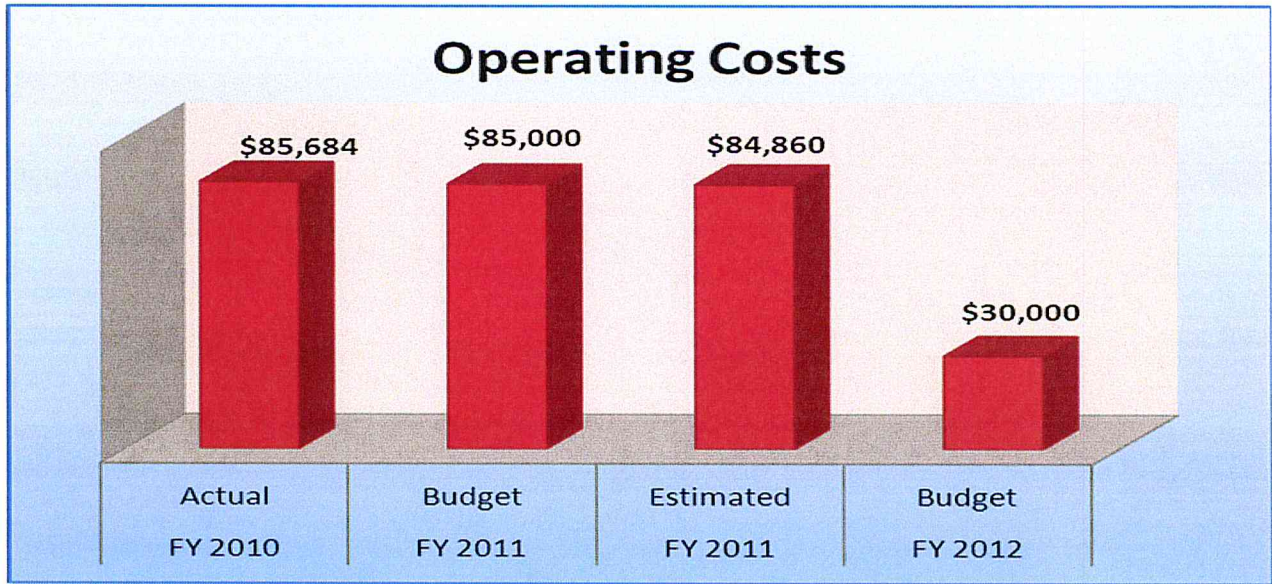
- ☛ Contracted by Township to advise Township Board and other staff on legal issues
- ☛ Represents Township in lawsuits and other legal litigation
- ☛ Township attorney expenses excluded from this department are: Building (budget \$0), Planning (budget \$5,450), ZBA (budget \$1,650), and Sewer/Water Fund (budget \$2,000) which are budgeted in those specific departments or funds

Changes in Budget

- ✗ 3.1% increase over the 2011 budget
- ✗ 2012 budget adjusted to actual cost with 3% CPI increase

DEPARTMENT APPROPRIATIONS Labor Relations

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	85,684	85,000	84,860	30,000
Total	<u>\$ 85,684</u>	<u>\$ 85,000</u>	<u>\$ 84,860</u>	<u>\$ 30,000</u>
Personnel/FTE Data	Actual	Budget	Actual	Budget
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

Labor Relations Department

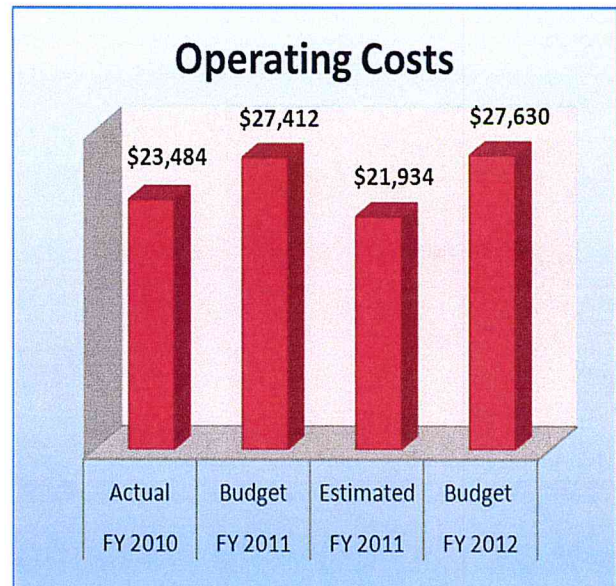
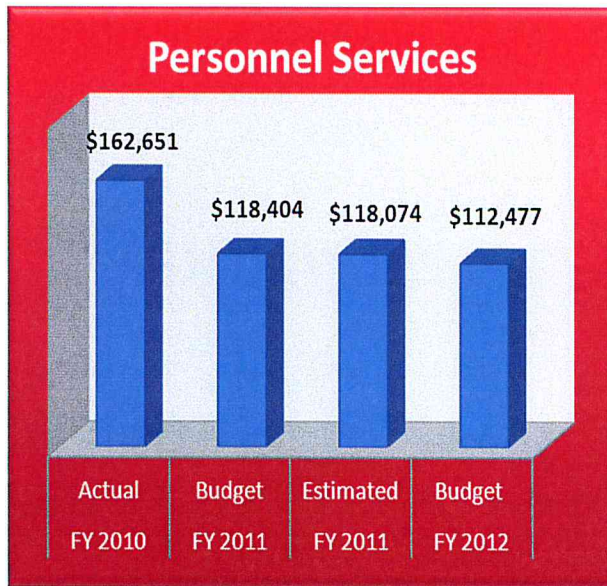
- ⌘ Includes contractual labor attorney and personnel consultant
- ⌘ Advises Board and staff on employment, labor contract negotiations and benefit issues
- ⌘ Represents the Township during labor contract negotiations

Expenditure Information

- ✗ 64.7% decrease from 2011 budget
- ✗ 2010 costs include legal fees for dealing with an employee termination agreement, while 2011 costs include legal fees for labor contract negotiations and police department contract arbitration

DEPARTMENT APPROPRIATIONS Supervisor

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 162,651	\$ 118,404	\$ 118,074	\$ 112,477
Operating Costs	23,484	27,412	21,934	27,630
Total	\$ 186,135	\$ 145,816	\$ 140,008	\$ 140,107

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Receptionist	1	-	-	-
Total Positions	3	2	2	2
Full Time Equivalents	2.5	2.0	2.0	2.0

Supervisor's Department

- Supervisor elected to a 4 year term, in a full-time paid position and sits on Township Board
- Acting Personnel Director
- Duties of the office include: FOIA administration, managing road projects, budget oversight

Changes in Budget

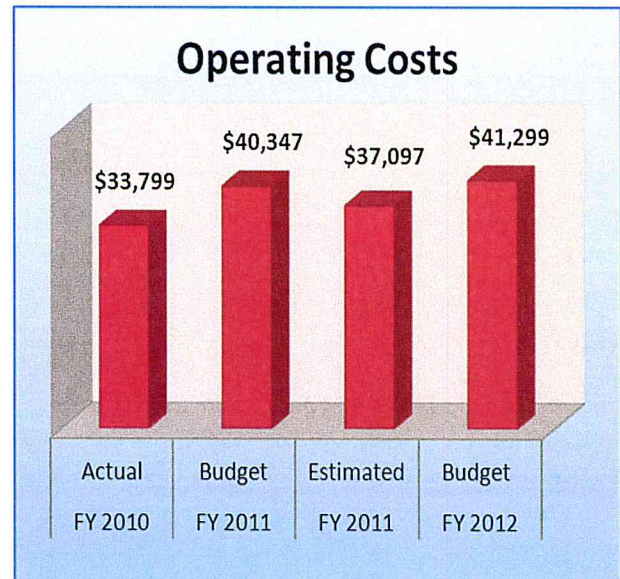
- ✗ 3.9% decrease from 2011 budget
- ✗ 2011 personnel costs decreased due to receptionist wages allocated 100% to Assessing
- ✗ 2012 allocated 10% of Supervisor salary to Sewer and Water Fund

DEPARTMENT APPROPRIATIONS

Finance

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 108,838	\$ 113,160	\$ 112,521	\$ 114,702
Operating Costs	33,799	40,347	37,097	41,299
Total	\$ 142,637	\$ 153,507	\$ 149,617	\$ 156,001

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Finance Director	1	1	1	1
Bookkeeper	1	1	1	1
Total Positions	2	2	2	2
Full Time Equivalents	2.0	2.0	2.0	2.0

Finance Department

- ⚡ Financial administration, accounting and reporting
- ⚡ Budget preparation and oversight
- ⚡ Annual financial statement audit and maintaining proper internal controls
- ⚡ Accounts payable, accounts receivable and payroll functions
- ⚡ Finance Director is a department head that supervises the bookkeeper and Treasury staff

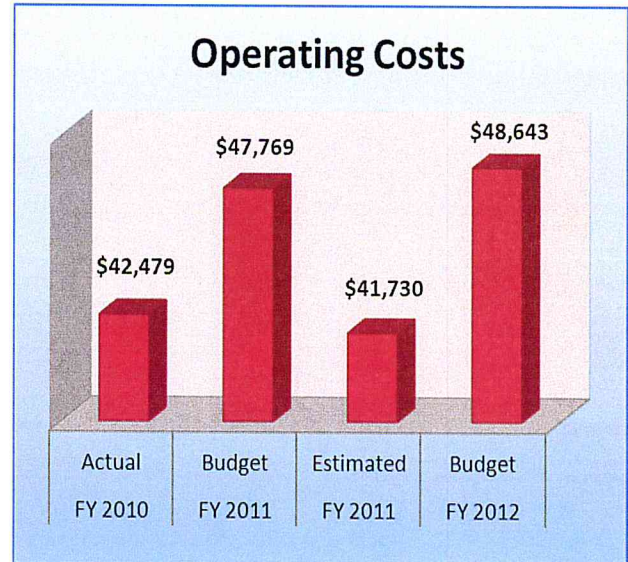
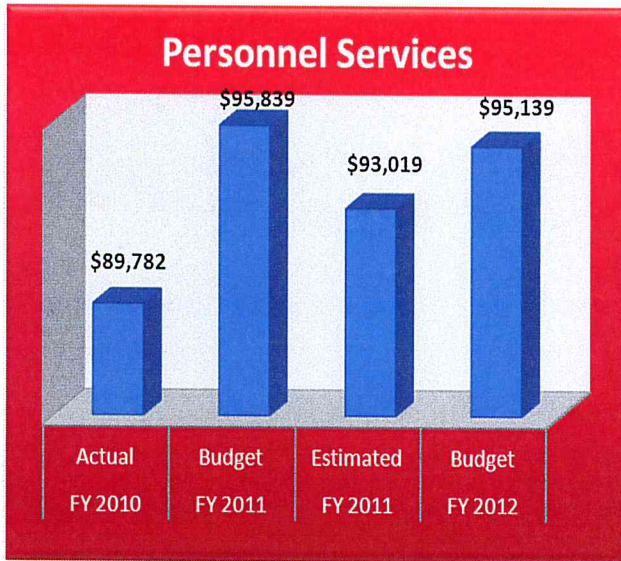
Expenditure Information

- ✗ 1.6% increase over 2011 budget
- ✗ Cost center includes one employee still receiving yearly step increases

DEPARTMENT APPROPRIATIONS

Clerk

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: CLERK



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 89,782	\$ 95,839	\$ 93,019	\$ 95,139
Operating Costs	42,479	47,769	41,730	48,643
Total	\$ 132,261	\$ 143,608	\$ 134,749	\$ 143,782

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Deputy Clerk	1	1	1	1
Total	1	1	1	1
Part Time Positions:				
Clerk	1	1	1	1
Total Positions	2	2	2	2
Full Time Equivalents	1.5	1.5	1.5	1.5

Clerk's Department

- ⚡ Clerk elected to a 4 year term in a part-time paid position; sits on Township Board
- ⚡ Maintains township records
- ⚡ Coordinates and regulates elections

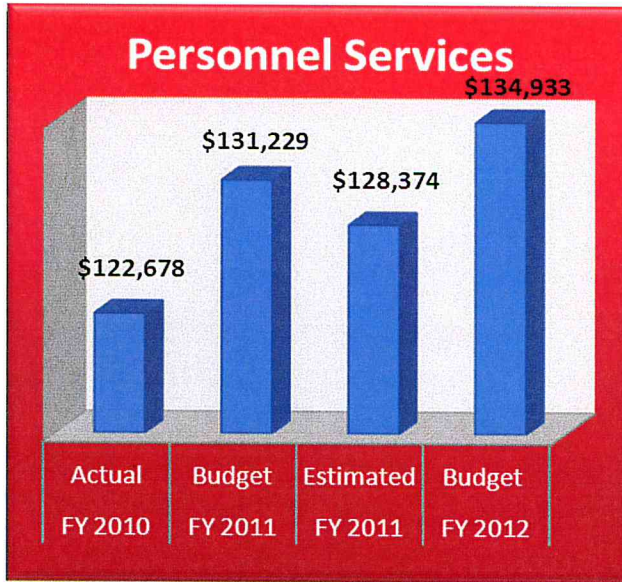
Changes in Budget

- ✗ .1% increase over 2011 budget
- ✗ No material changes

DEPARTMENT APPROPRIATIONS

Treasurer

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: TREASURER



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 122,678	\$ 131,229	\$ 128,374	\$ 134,933
Operating Costs	33,977	39,675	35,022	40,517
Total	<u>\$ 156,655</u>	<u>\$ 170,904</u>	<u>\$ 163,396</u>	<u>\$ 175,451</u>

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Deputy Treasurer	1	1	1	1
Treasury Clerk	1	1	1	1
Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Part Time Positions:				
Treasurer	1	1	1	1
Total Positions	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Full Time Equivalents	2.5	2.5	2.5	2.5

Treasurer's Department

- Treasurer elected to a 4 year term in a part-time paid position; sits on Township Board
- Cash receipting and investment of Township funds
- Property tax and special assessment billing and collection

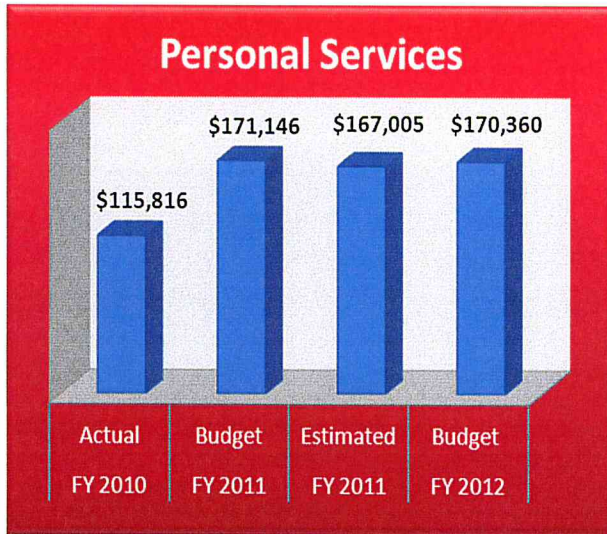
Changes in Budget

- ✗ 2.7 % increase over 2011 budget
- ✗ Increase due primarily to increase in health care cost for change in dependent coverage

DEPARTMENT APPROPRIATIONS

Assessor

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 115,816	\$ 171,146	\$ 167,005	\$ 170,360
Operating Costs	30,118	42,497	37,314	41,134
Total	\$ 145,934	\$ 213,643	\$ 204,319	\$ 211,494

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Assessor	1	1	1	1
Assistant Assessor	1	1	1	1
Receptionist	-	1	1	1
Total	2	3	3	3
Part-Time Positions:				
BOR	3	3	3	3
Total Positions	5	6	6	6
Full-Time Equivalents	3.3	3.3	3.3	3.3

Assessing Department

- ✎ Assess real and personal property values
- ✎ Distinguishes and allocates special assessment districts
- ✎ Board of Review responsibilities such as reviewing property tax value disputes, principal residence exemptions and poverty exemption appeals

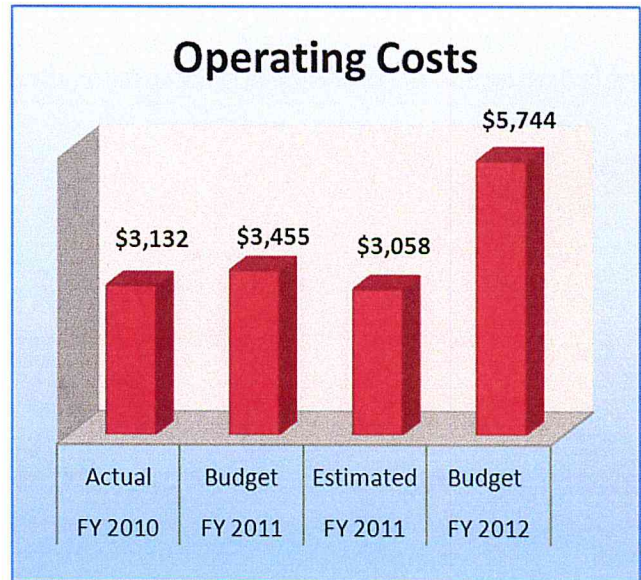
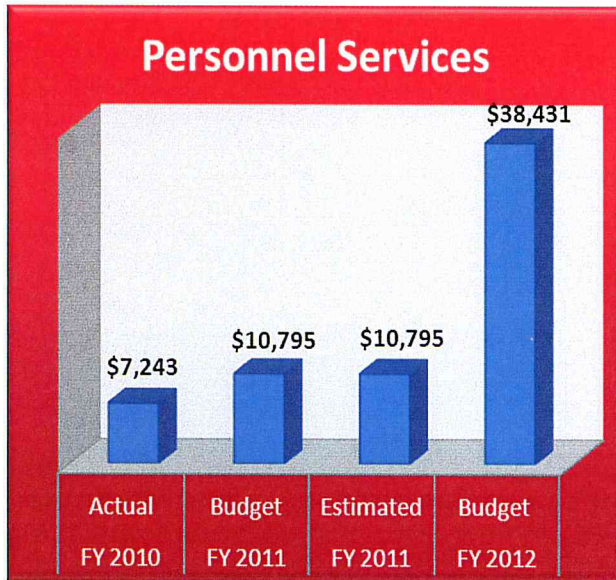
Changes in Budget

- ✗ 1% decrease from 2011 budget
- ✎ 2011 personnel costs increased due to receptionist allocated from Supervisor to Assessing

DEPARTMENT APPROPRIATIONS Elections

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: CLERK



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 7,243	\$ 10,795	\$ 10,795	\$ 38,431
Operating Costs	3,132	3,455	3,058	5,744
Total	\$ 10,376	\$ 14,250	\$ 13,853	\$ 44,175

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	-	-	-	-
Part Time Positions:	1	1	1	1
Total Positions	1	1	1	1
Full Time Equivalents	0.35	0.35	0.35	0.35

Election Department

- ✎ Election department under the supervision of the Township Clerk
- ✎ Coordinating and holding yearly elections; which includes absentee balloting
- ✎ Utilizes election workers who are paid through accounts payable not payroll

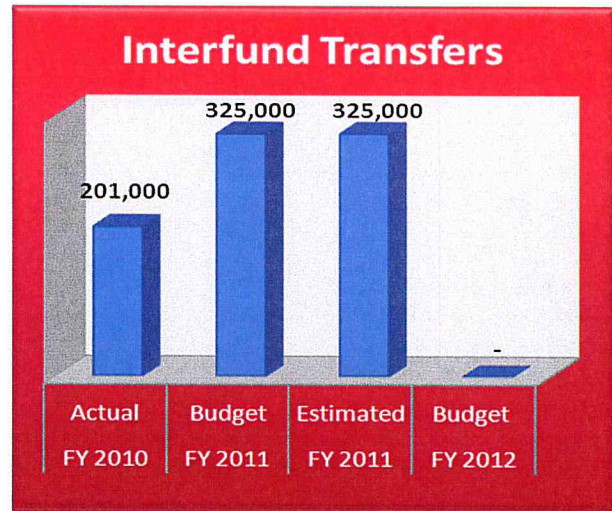
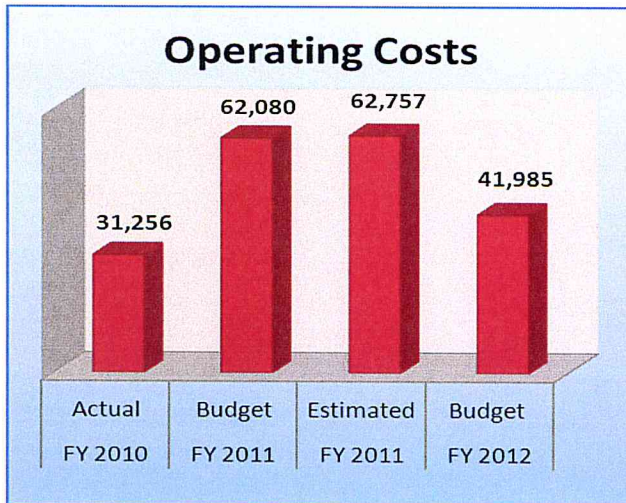
Changes in Budget

- ✎ 210% increase over 2011 budget
- ✎ 2012 budget includes costs for four elections: school district, re-election of house seat, presidential primary and presidential election; compared with a school district and recall election in 2011

DEPARTMENT APPROPRIATIONS

Other Expenses

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	31,256	62,080	62,757	41,985
Inter-fund Transfers Out	201,000	325,000	325,000	-
Total	\$ 232,256	\$ 387,080	\$ 387,757	\$ 41,985

Personnel/FTE Data	Actual	Budget	Actual	Budget
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

General Government Other Expenses

⚡ Costs that cannot be allocated to a specific department are expensed here; detail as follows:

- ⊕ Interest Expense (Lin-Hill SAD) \$2,970
- ⊕ CDBG Grant (offset by grant revenue) \$3,827
- ⊕ Gain Building Expense \$5,188
- ⊕ Miscellaneous \$10,000
- ⊕ Contingencies \$1,000
- ⊕ Codification Expense \$5,000
- ⊕ Property Taxes \$14,000
- ⊕ Transfer to Capital Improvement Fund \$0 (Inter-fund Transfers Out)

Changes in Budget

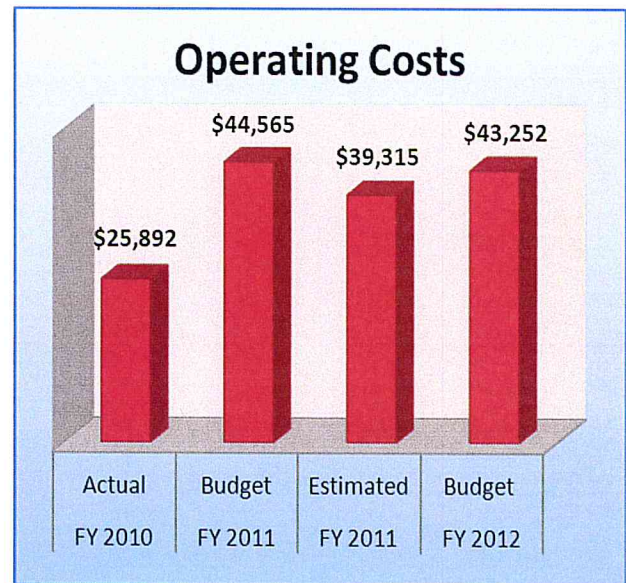
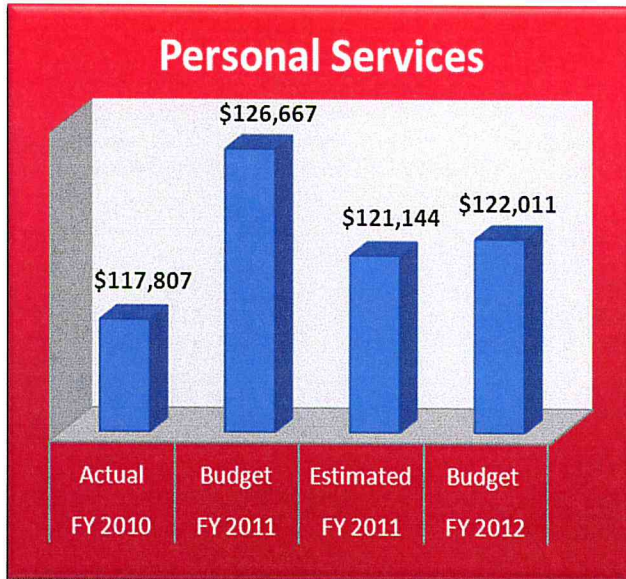
- ✗ 89.2% decrease from 2011 budget
- ✗ 2011 transfer out to Capital Improvement Fund re-instated to original amount
- ✗ 2012 transfer out to Capital Improvement Fund eliminated to help balance budget

DEPARTMENT APPROPRIATIONS

Building

FUND/FUNCTION: GENERAL/PUBLIC SAFETY

STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary:	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 117,807	\$ 126,667	\$ 121,144	\$ 122,011
Operating Costs	25,892	44,565	39,315	43,252
Total	\$ 143,699	\$ 171,232	\$ 160,459	\$ 165,264

Personnel/FTE Data:	Actual	Budget	Estimated	Budget
Full Time Positions:				
Building Inspector	1	1	1	1
Administrative Assistant	1	1	1	1
Total Positions	2	2	2	2
Full-Time Equivalents	2.00	2.00	2.00	2.00

Building Department

- ✎ Issues building, electrical, plumbing, mechanical, sign and zoning permits
- ✎ Performs inspections to ensure code enforcement
- ✎ Ordinance enforcement

Changes in Budget

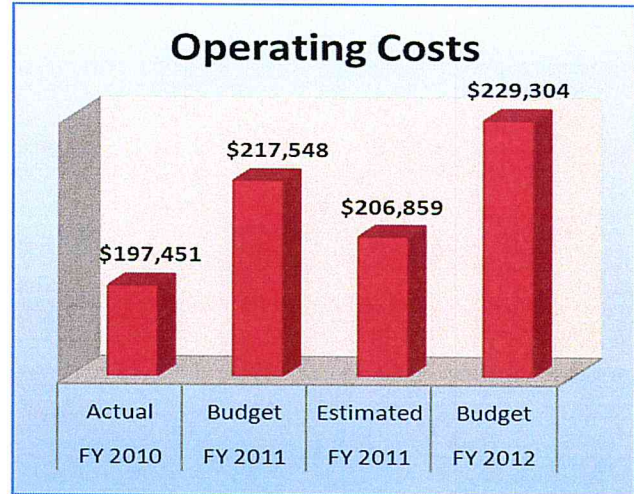
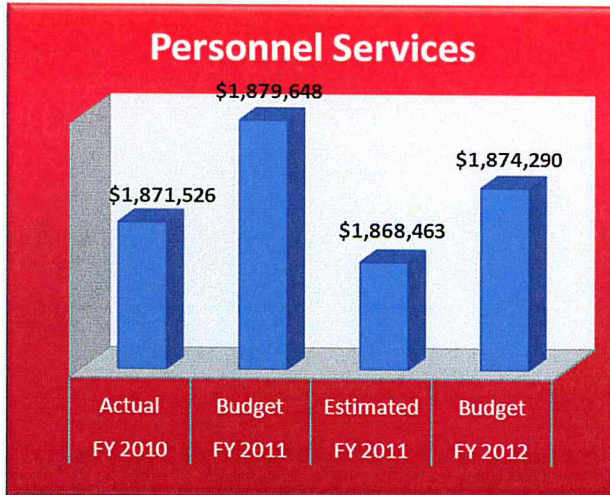
- ✗ 3.5% decrease from the 2011 budget
- ✗ 2011 increase in operating primarily due to addition of contractor costs for State inspection program taken over by the Township in 2011

DEPARTMENT APPROPRIATIONS

Police

FUND/FUNCTION: GENERAL/PUBLIC SAFETY

STAFF RESPONSIBLE: POLICE CHIEF



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 1,871,526	\$ 1,879,648	\$ 1,868,463	\$ 1,874,290
Operating Costs	197,451	217,548	206,859	229,304
Total	\$ 2,068,976	\$ 2,097,196	\$ 2,075,322	\$ 2,103,594

Personnel/FTE Data	FY 2010 Actual	FY 2011 Budget	FY 2011 Actual	FY 2012 Budget
Full Time Positions:				
Police Chief	1	1	1	1
Sergeants	3	2	2	2
Detectives	2	2	2	2
Patrol Officers				
Patrol	8	6	6	6
School Resource	2	2	2	2
Community Policing	1	1	-	-
GAIN Unit	1	1	1	1
Transcription Secretary	1	1	1	1
Dispatcher	1	1	1	1
Evidence Clerk	1	1	1	1
Total	23	18	17	17
Part Time Positions:				
Patrol Officers	4	7	9	10
Motor Carrier	-	1	1	1
PSO	1	1	1	1
Total	5	9	11	12
Total Positions	28	27	28	29
Full Time Equivalents	25.25	21.70	21.70	21.60

DEPARTMENT APPROPRIATIONS - CONTINUED

Police

Police Department

- ~ Crime Prevention
- ~ Protect life and property
- ~ Preserve peace, order and safety
- ~ Law and ordinance enforcement
- ~ Safeguard constitutional guarantees of all citizens
- ~ Investigate problems and incidents and present evidence for prosecution of offenders

Changes in Budget

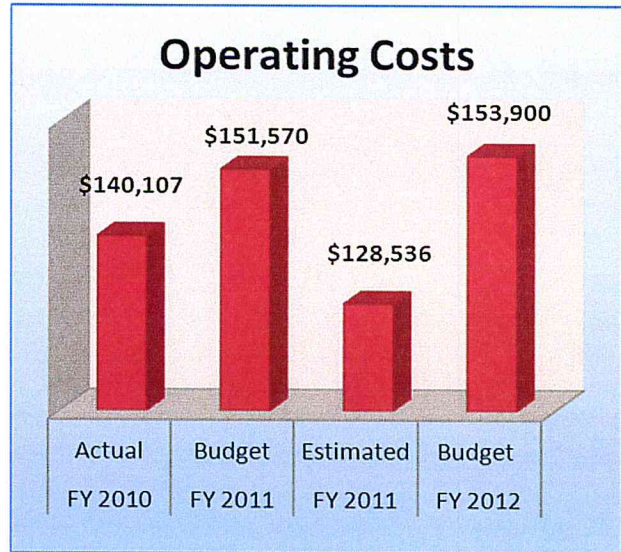
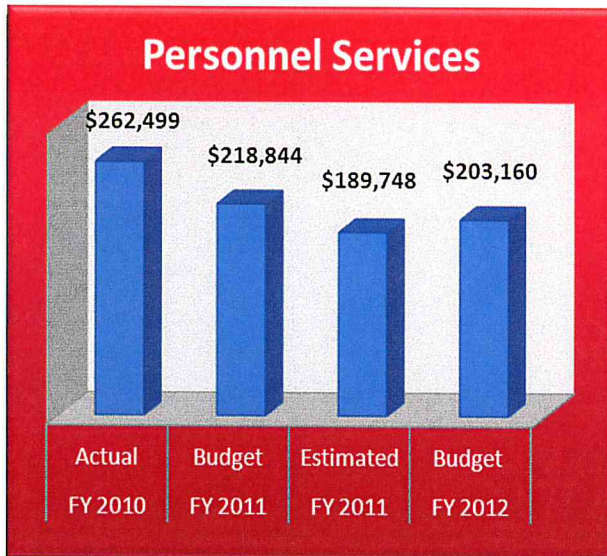
- ✗ .3 % increase over 2011 budget
- ✗ 2012 budget includes \$5,500 for OPEB actuarial study which is required every three years



DEPARTMENT APPROPRIATIONS

Fire

FUND/FUNCTION: GENERAL/PUBLIC SAFETY
STAFF RESPONSIBLE: FIRE CHIEF



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 262,499	\$ 218,844	\$ 189,748	\$ 203,160
Operating Costs	140,107	151,570	128,536	153,900
Total	\$ 402,606	\$ 370,414	\$ 318,284	\$ 357,060

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Fire Chief	1	-	-	-
Part Time Positions:				
Fire Chief	-	1	1	1
On Call	27	29	26	29
Total Positions	28	30	27	30
Full Time Equivalents	5.5	5.5	5.0	5.5

Fire Department

- ✧ Maintains comprehensive program in planning, preparedness, response and recovery
- ✧ Preservation of life and property

Changes in Budget

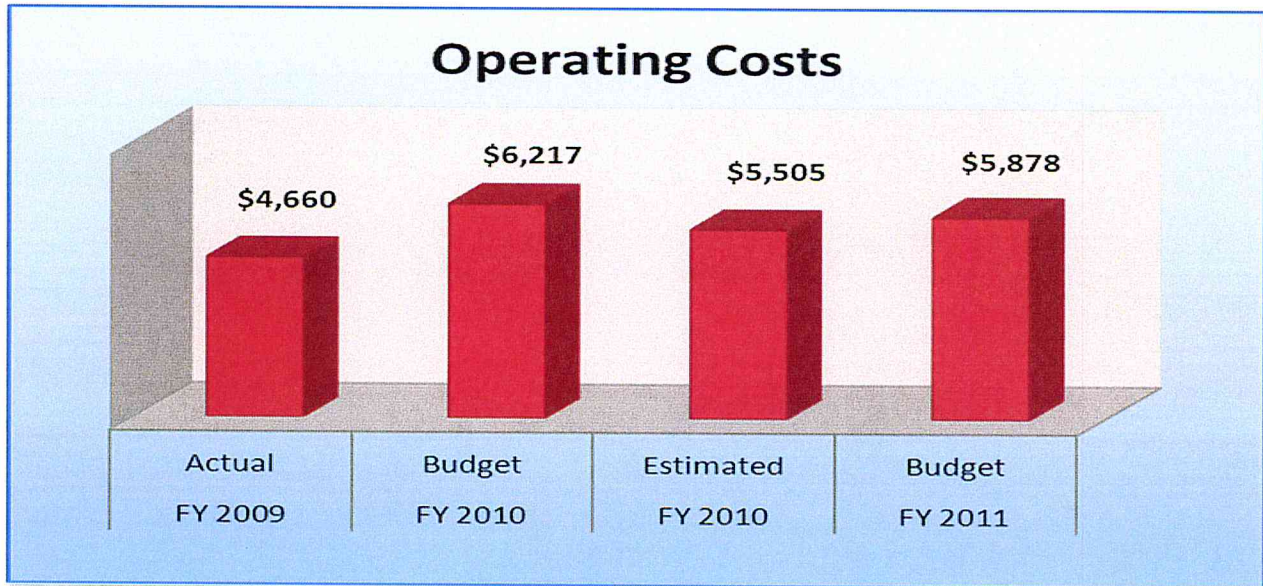
- ✧ 3.6% decrease from 2011 budget
- ✧ 2010 personal services includes wages and benefits for full time Fire Chief which was changed to part-time in 2011
- ✧ 2012 personal services budget lower as 2011 includes five months of benefit costs for previous full-time Fire Chief

DEPARTMENT APPROPRIATIONS

Cemetery

FUND/FUNCTION: GENERAL/PUBLIC WORKS

STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	4,660	6,217	5,505	5,878
Total	\$ 4,660	\$ 6,217	\$ 5,505	\$ 5,878

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

Cemetery Department

✎ Responsible for grounds maintenance of the Township Cemetery

Changes in Budget

✖ 5.5% decrease from 2011 budget

DEPARTMENT APPROPRIATIONS

Streets, Drains, Disposal & Street Lights

FUND/FUNCTION: GENERAL/PUBLIC WORKS

STAFF RESPONSIBLE: FINANCE DIRECTOR/SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	1,050,171	1,433,746	1,424,078	1,376,916
Total	\$ 1,050,171	\$ 1,433,746	\$ 1,424,078	\$ 1,376,916
Personnel/FTE Data	Actual	Budget	Actual	Budget
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

Public Works – Streets, Drains, Disposal & Street Lighting

Costs that cannot be allocated to a specific department are expensed here; detail as follows:

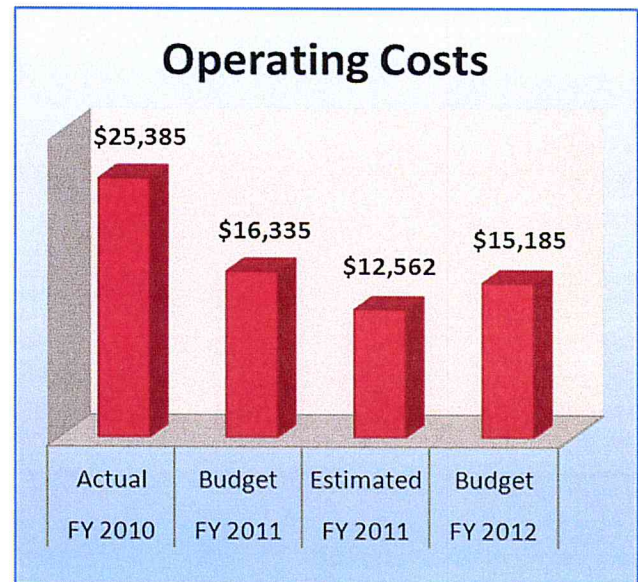
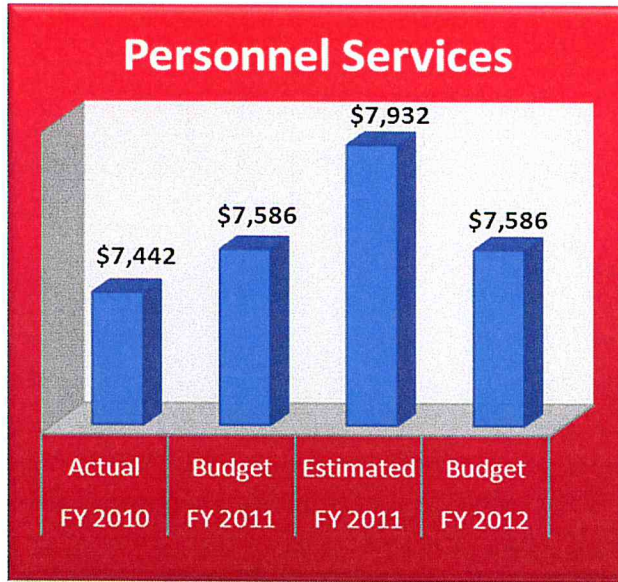
- ⊕ Street Lighting \$121,962
- ⊕ Disposal Pickup \$601,695
- ⊕ Drains/Roads at Large \$179,663
- ⊕ Highways and Streets \$440,000
- ⊕ Metro Act \$9,795
- ⊕ Surface Water – NPDES \$11,187
- ⊕ Property Management/Mowing \$7,000
- ⊕ Emergency Siren \$2,914
- ⊕ Debt Service \$2,700

Changes in Budget

- ✗ 4% decrease from 2011 budget
- ✗ 2011 budget includes new Pilgrim Drive special assessment street project costs
- ✗ 2012 budget includes street repairs of \$390,000 which incorporates the five year street improvement plan, however the project will be completed in 2012 to reduce total costs

DEPARTMENT APPROPRIATIONS Planning Commission

FUND/FUNCTION: GENERAL/PLANNING AND ZONING
STAFF RESPONSIBLE: COMMISSION CHAIR



FINANCIAL & PERSONNEL SUMMARY

	FY 2010	FY 2011	FY 2011	FY 2012
Financial Summary	Actual	Budget	Estimated	Adopted Budget
Personnel Services	\$ 7,442	\$ 7,586	\$ 7,932	\$ 7,586
Operating Costs	25,385	16,335	12,562	15,185
Total	\$ 32,827	\$ 23,921	\$ 20,494	\$ 22,771

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	-	-	-	-
Part Time Positions:	5	7	7	7
Total Positions	5	7	7	7
Full Time Equivalents	0.10	0.12	0.12	0.12

Planning Department

- ~ Comprised of a seven member board who are appointed by the Township Board
- ~ Meet once a month to review and/or approve request for property improvements
- ~ Township master plan included in this department

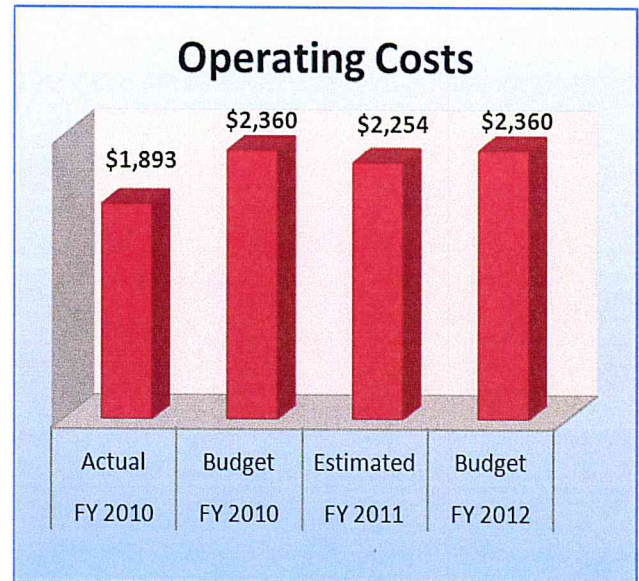
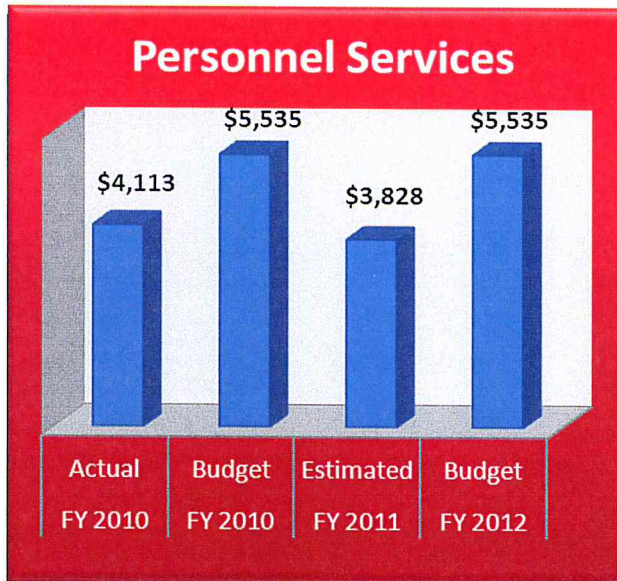
Changes in Budget

- ✗ 4.8% decrease from 2011 budget
- ✗ 2010 actual higher as master plan development costs included in this year

DEPARTMENT APPROPRIATIONS

Zoning Board of Appeals

FUND/FUNCTION: GENERAL/PLANNING AND ZONING
STAFF RESPONSIBLE: COMMITTEE CHAIR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 4,113	\$ 5,535	\$ 3,828	\$ 5,535
Operating Costs	1,893	2,360	2,254	2,360
Total	\$ 6,005	\$ 7,895	\$ 6,082	\$ 7,895

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	-	-	-	-
Part Time Positions:	5	5	5	5
Total Positions	5	5	5	5
Full Time Equivalents	0.05	0.05	0.05	0.05

Zoning Board of Appeals

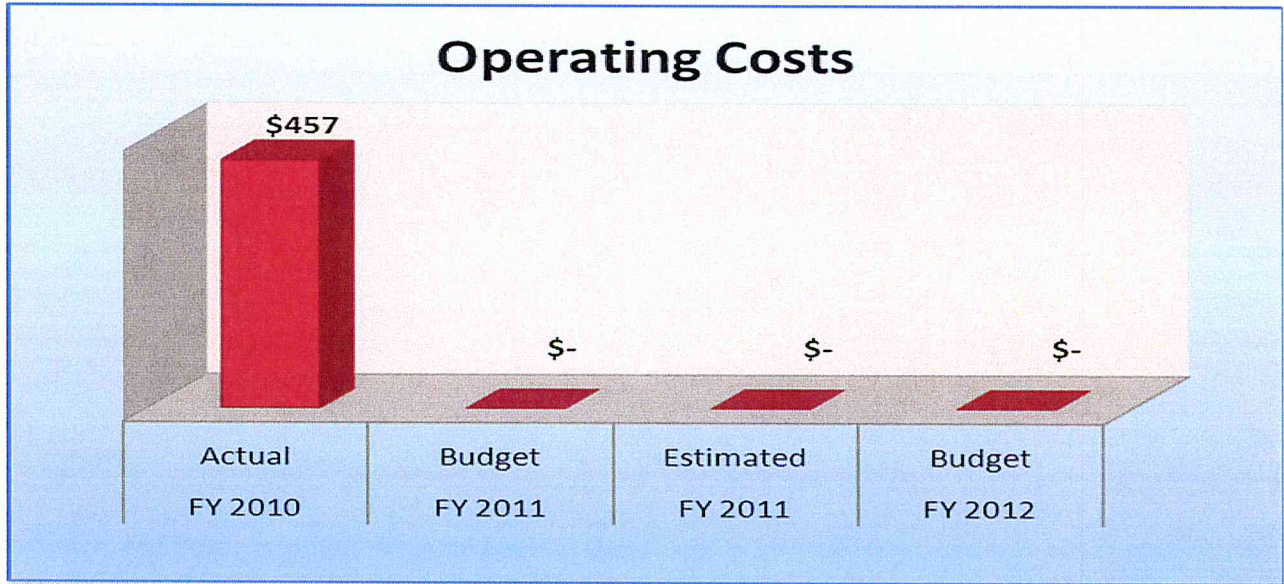
- ☛ Comprised of a five member board who are appointed by the Township Board
- ☛ Decide on zoning variances and appeals

Changes in Budget

- ✗ No change from 2011 budget

DEPARTMENT APPROPRIATIONS Parks and Recreation

FUND/FUNCTION: GENERAL/RECREATION AND CULTURE
STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	457	-	-	-
Total	\$ 457	\$ -	\$ -	\$ -

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

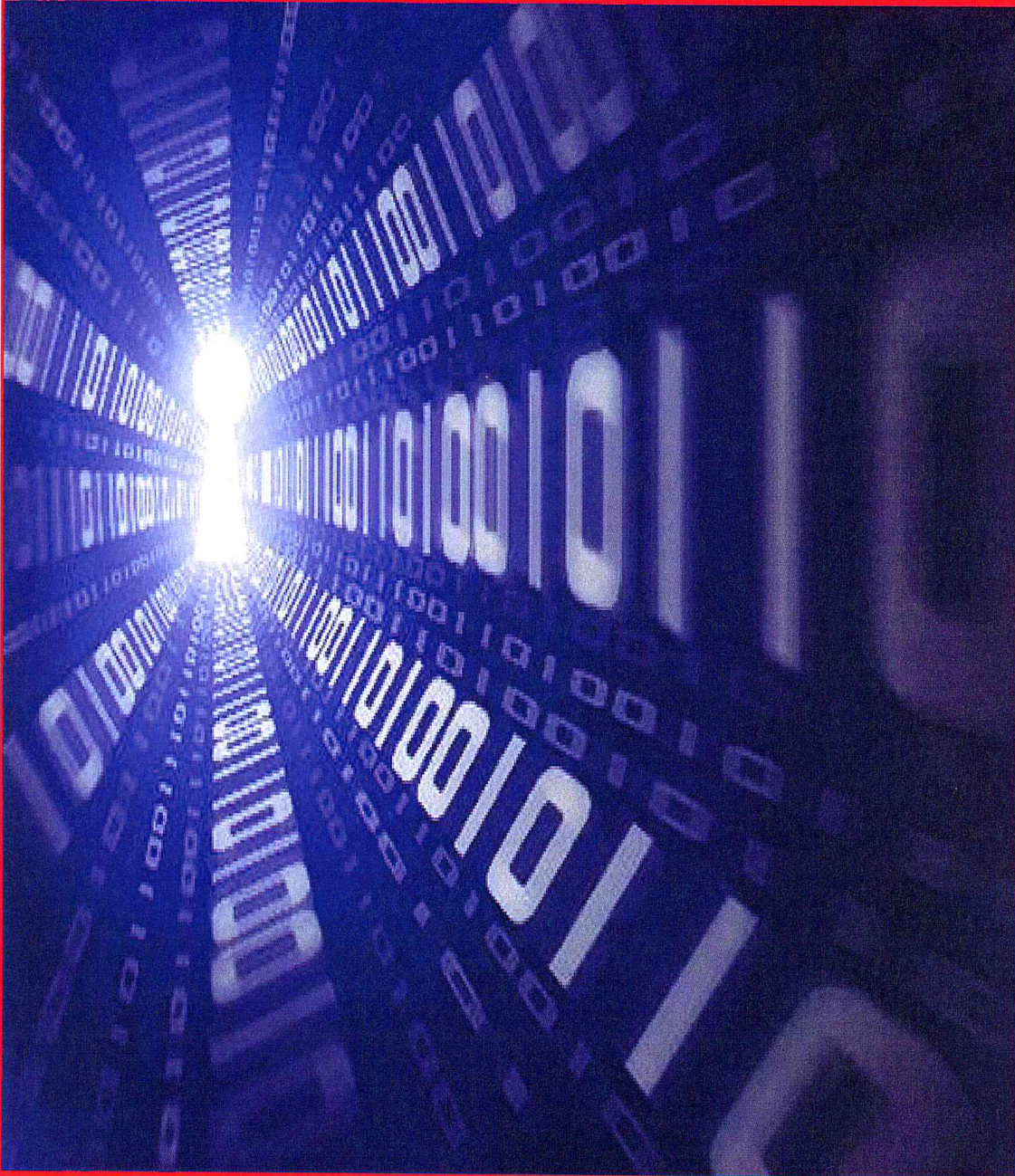
Parks and Recreation Department

- ✧ Planning and costs of a proposed park
- ✧ Farmer's Market

Changes in Budget

- ✖ No budget proposed for 2012

CAPITAL IMPROVEMENT FUND



CAPITAL IMPROVEMENT FUND

2012 FINANCIAL SUMMARY

Estimated Revenue Sources

Grant Revenue	\$ -	
Transfer In from General Fund	-	
Other Financing Resources – Fund Balance	<u>230,280</u>	
 Total Budgeted Revenue Sources		 \$ 230,280

Estimated Expenditures

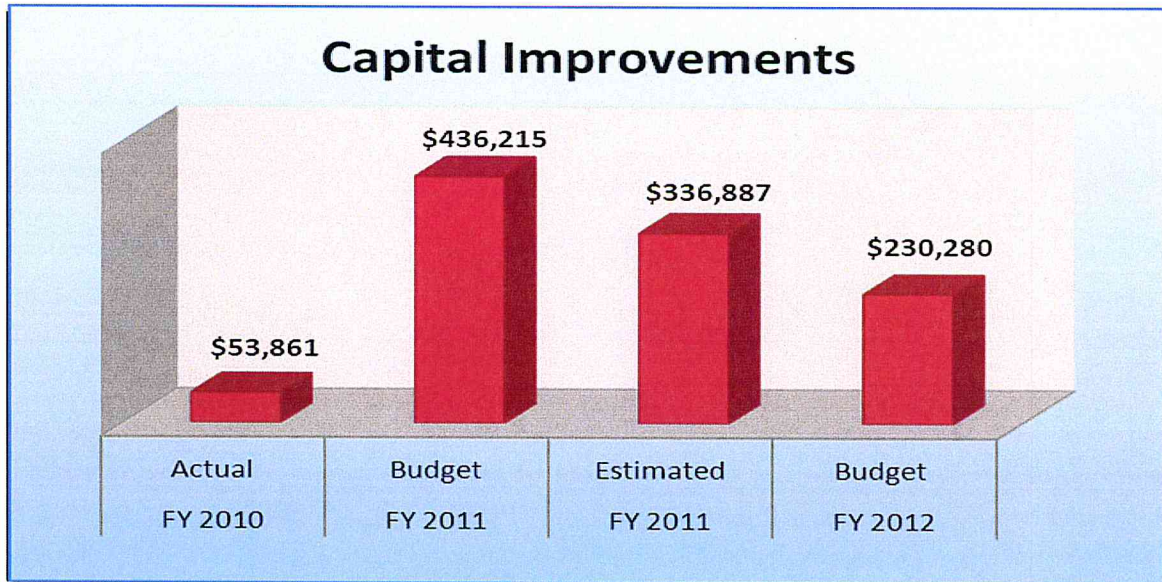
Capital Expense-Technology	\$ 14,130	
Capital Expense-Furniture/Equipment	59,300	
Capital Expense-Vehicles	136,850	
Capital Expense-Building/Grounds	<u>20,000</u>	
 Total Budgeted Expenditures		 \$ 230,280
 Budgeted Net Revenue (Expenditures)		 \$ -

Estimated Fund Balance

Fund Balance at December 31, 2010 (Audited)	\$ 337,061
Estimated Change in Fund Balance at Dec 31, 2011	<u>4,212</u>
Fund Balance at December 31, 2011	\$ 341,273
Estimated Change in Fund Balance at Dec 31, 2012	<u>(230,280)</u>
Estimated Fund Balance at December 31, 2012	\$ 110,993

DEPARTMENT APPROPRIATIONS Capital Improvement Fund

FUND/FUNCTION: CAPITAL IMPROVEMENT/CAPITAL PURCHASES
STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	-	-	-
Capital Outlay	53,861	436,215	336,887	230,280
Total	\$ 53,861	\$ 436,215	\$ 336,887	\$ 230,280

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	-	-	-	-
Full Time Equivalents	-	-	-	-

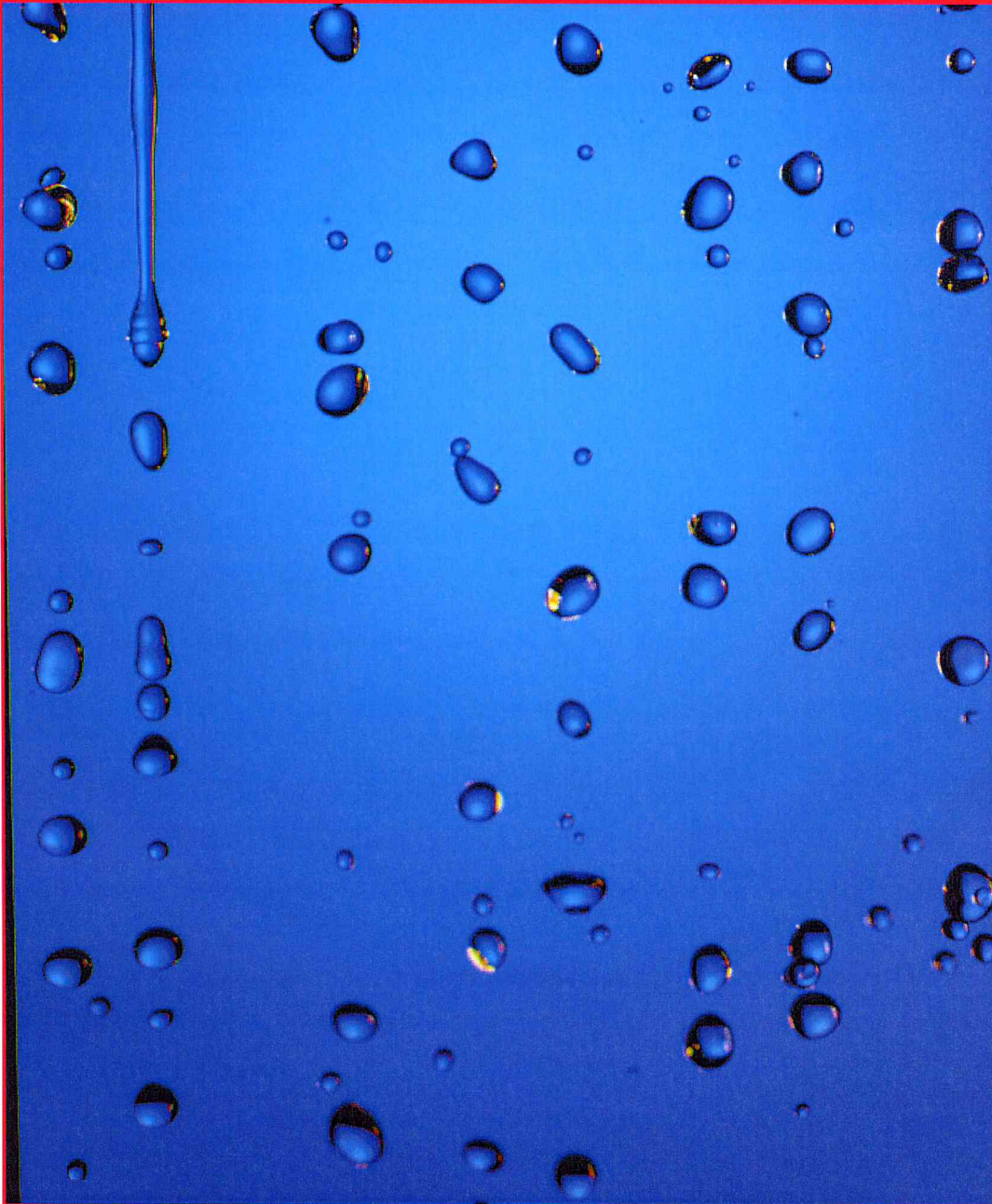
Capital Improvement Fund

- ~ Fund that sets aside funds each year to purchase capital, by transfers from the General Fund
- ~ Budgeted using a 10 year capital improvement plan
- ~ Funds are designated by Township Board and can be re-designated by the Board at any time
- ~ Below is the 2011 detail of planned capital purchases
 - ⊕ Computer Equipment and Software \$ 14,130
 - ⊕ Furniture and Equipment 59,300
 - ⊕ Vehicles 136,850
 - ⊕ Building/Ground Improvements 20,000

Changes in Budget

- ✗ 47.2% decrease from 2011 budget
- ✗ 2012 budget decrease due to the cost of parking lot work for both Fire Department locations and the Police Department in 2011

ENTERPRISE FUND



SEWER AND WATER FUND

2012 FINANCIAL SUMMARY

Estimated Revenue Sources

Sale of Water/Sewer	\$ 3,218,870
Interest/Penalty Charges	36,000
Investment Income	44,289
New Connection Fees	5,000
Other Financing Sources-Fund Balance	<u>1,220,617</u>

Total Budgeted Revenue Sources	\$ 4,524,776
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Estimated Expenditures

Cost of Water Purchased	\$ 1,174,565
Cost of Sewage Treatment	1,690,228
Operation & Maintenance Costs	454,492
Capital Outlay	<u>1,205,491</u>

Total Budgeted Expenditures	\$ 4,524,776
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Budgeted Net Revenue (Expenditures)	\$ -
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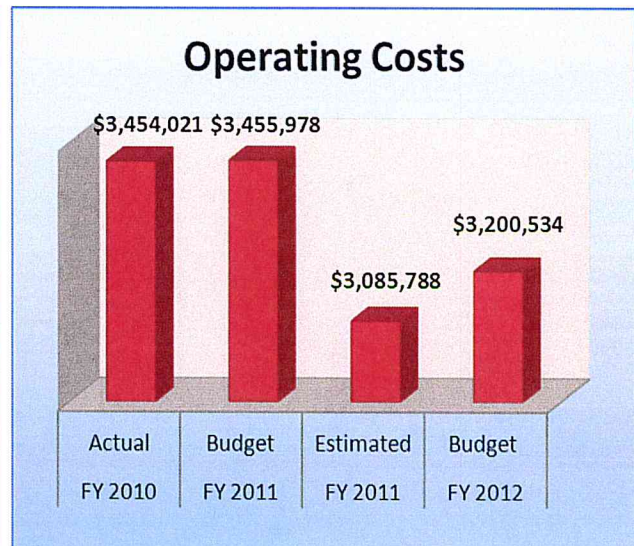
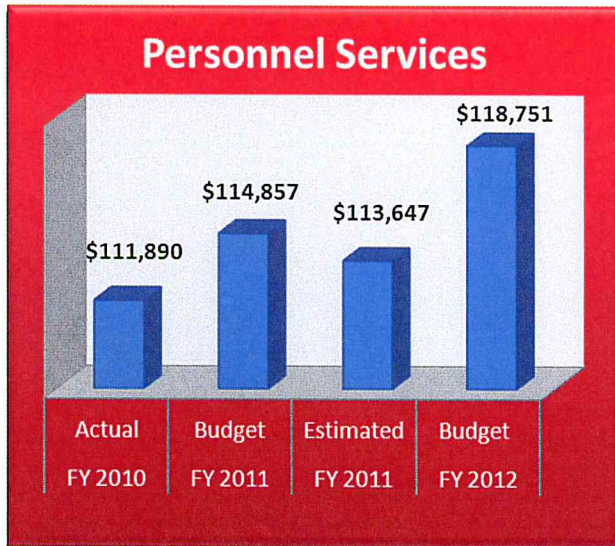
Estimated Fund Balance

Fund Balance at December 31, 2010 (Audited)	\$ 16,166,887
Estimated Change in Fund Balance at Dec 31, 2011	<u>(336,113)</u>
Fund Balance at December 31, 2011	\$ 15,830,774
Estimated Change in Fund Balance at Dec 31, 2012	<u>(1,220,617)</u>
Estimated Fund Balance at December 31, 2012	\$ 14,610,157

DEPARTMENT APPROPRIATIONS Sewer and Water Fund

FUND/FUNCTION: SEWER AND WATER/PUBLIC WORKS

STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimated	FY 2012 Adopted Budget
Personnel Services	\$ 111,890	\$ 114,857	\$ 113,647	\$ 118,751
Operating Costs	3,454,021	3,455,978	3,085,788	3,200,534
Capital Outlay	-	1,588,728	46	1,205,491
Total	\$ 3,565,911	\$ 5,159,563	\$ 3,199,481	\$ 4,524,776

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	1	1	1	1
Part Time Positions:	-	-	-	-
Total Positions	1	1	1	1
Full Time Equivalents	1	1	1	1

Sewer and Water Fund

- ~ Enterprise Fund which operates like a regular business
- ~ Water and sewage disposal services are purchased from Genesee County
- ~ Fund has one full time clerk, but this fund has portions of building, treasury and finance staff costs allocated here from the general fund

Changes in Budget

- ✗ 12.3% decrease from 2011 budget
- ✗ 2011 budget capital outlay included costs to take over billing and meter reading from Genesee County, but the project was moved and budgeted in 2012

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